Report

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South Carolina Treasury

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TREASURE ROOM

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Maj W. C. Manning

REPORT

OF THE

CHIEF OF THE DEPARTMENT

OF

TREASURY AND FINANCE

TO

HIS EXCELLENCY GOVERNOR PICKENS.

COLUMBIA, S. C.:
R. W. GIBBES, PRINTER TO THE CONVENTION.
1862.

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REPORT.

EXECUTIVE COUNCIL, SOUTH CAROLINA,
DEPARTMENT OF TREASURY AND FINANCE,
Columbia, August 1st, 1862.

To His Excellency Gov. Pickens:

Sir: In accordance with your request, I have the honor to submit a Report upon the transactions of the Department of the Treasury and of Finance.

This Department was assigned by the Governor and Council to the Hon. Wm. H. Gist and myself, under the Ordinance of the Convention, entitled an "Ordinance to strengthen the Executive during the exigencies of the present war." My associate having been subsequently appointed Chief of the Department of Construction and Manufacture, the duties of *this* Department have, since that time, devolved principally upon me.

Rules for the management of this Department were adopted by the Governor and Council, on the 17h of January, 1862. A copy of these rules are herewith submitted, marked A. By these rules the Chiefs of the Treasury were required to ascertain what funds were subject to the drafts of the Governor and Council, and what demands existed against the said funds; to enforce the proper accounting of disbursing officers, and to require to be submitted, whenever practicable, estimates for expenditures, before advances were made from the said funds; to adjust and present for payment such claims of the State against the Confederate Government as had not been entrusted to other hands; and to keep regular accounts of the receipts and disbursements of the Department, and exhibit them to the Governor and Council whenever required.

The *only* fund upon which drafts have been drawn by the Governor and Council has been that derived from the sale of stocks issued under the Act of Assembly passed in December, 1861, and entitled "An Act to authorize the issue of stock to the amount of $1,800,000, for the military defence of the State, and for other purposes." The funds arising from the sale of this stock were subjected to the order of the

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Governor by the Appropriation Act of 1861, and these funds have been drawn and disbursed, in every instance, upon your Excellency's drafts upon the Treasury and checks on the Bank of the State and its Branch in Columbia, countersigned by one of the Chiefs of the Treasury.

From the Statements 1 and 2 of the Treasurer of the Lower Division, herewith submitted as Exhibit B, it will appear that of the $1,800,000 authorized to be raised by the Act of 1861, there has been realized, from the subscriptions of sundry Banks of this State to the stock issued under the said Act, including interest, the sum of $1,521,180 81. The difference between the principal of this sum and the whole issue authorized by the Act ($285,290), is the proportion of the Bank of the State to the said subscription. For this balance of stock unsold, no issue, as I am informed, will be made, but the said sum will be advanced by the Bank of the State as the exigencies of the Treasury may require. Of the cash realized from the sales of the said stock, $300,000 was appropriated by the last Legislature to the payment of the loan to the State, made by certain banks under the resolution of the General Assembly, adopted at its extra session, held in November, 1861. This last sum, together with the interest thereon ($2,803 09), deducted from the cash proceeds of the sale of the stock, will give $1,218,377 72. The amount paid into the Treasury by the Bank of the State, according to the statement of the Treasurer of the Lower Division, is $1,254,706 98, which is $36,329 26 in excess of the proceeds of sales, after providing for the loan of $300,000, and is to be reimbursed to the Bank from the value of stock unsold. Exhibit B, No. 3, will show the details of this computation. As to the periods at which the stock was sold, it may be proper to state that the President of the Bank of the State found it impracticable, as I am informed by him, to act upon the suggestion of your Excellency, that the stock should be sold only as the demands upon the Treasury might require, and thus avoid the loss of interest which the State would otherwise incur. The Banks which subscribed for the stock, having set apart funds for that purpose, were unwilling to postpone their investments, or hold their quotas idle, and hence the sales were made at the times mentioned in the Statement of the Treasurer.

The accompanying account marked C, exhibits in detail, all the receipts and disbursements by the Governor and Council up to the date of this report. The aggregate of expenditures is $938,235 57. The items which make up this sum, are arranged under the different heads of disbursements for the respective departments of the Council and for

the contingent expenses of the Executive and Adjutant General's Departments. The amount expended for each of these Departments is as follows:

For the Department of Military	$826,404 82
For the Department of Construction and Manufacture	89,684 57
For the Department of Justice and Police	15,985 48
For the contingent expenses of Executive and Adjutant General's Departments	6,160 70

All of the purposes for which the above expenditures were made, were, strictly speaking, for the military defence of the State, being directly or indirectly connected therewith. But I have thought it best to make the classification above indicated, so as to show the expenses of each Department, and to make the general accounts of the Treasury harmonize with and corroborate the separate reports of the different Departments.

In accordance with the rules of this Department I have required that all advances of funds should be preceded, whenever practicable, by requisitions approved by the head of the proper Department and passed for payment by the Governor and Council. The accounts of the various Military Bureaus have also been critically examined with their vouchers, and being approved and certified have been deposited with the Chief of the Department of the Military. I respectfully request that the books and vouchers, from which the accounts now submitted are prepared, may be examined and passed upon by such Committee as your Excellency may select, or such as the Convention or Legislature may designate.

The abstracts, marked D, which accompany this report exhibit in a condensed form the present condition of the stock and cash account and the balances thereof still subject to draft under the Appropriation Act of 1861. The said balances at this date are as follows:

For Stock unsold	$285,290 02	
Less advanced by Bank	36,329 26	
		248,960 74
For Cash in State Treasury	254,706 98	
For Cash in Bank of State	69,636 13	
For Cash in Branch Bank, Columbia	24,196 37	—348,539 48
Aggregate balance of Stock and Cash		$597,500 22

This balance, still subject to the order of the Governor and Council,

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will, in all probability, be increased, at no distant day, by the receipt from the Confederate Government of the amount expended by the State upon the iron-clad gunboat now in course of construction, in Charleston, under the order of the Convention, and which boat the said Government has agreed to take at its cost. The amount thus far paid on account of this boat is $170,000 This sum has been drawn from the fund arising from the stock sold under the Act of the Legislature for the defence of the State, without resort to the appropriation of the Convention for that specific object. The above balance of cash on hand may be still further increased over $100,000, by funds arising from the sale of Ordnance, Quartermaster and Commissary stores. These funds are now subject to the order of the Chief of Department of the Military, to whose report upon this subject reference is here made.

The duties imposed upon the Chief of the Treasury by rule 4th of this Department, relating to the claims of this State against the Confederate Government, have been extended by certain resolutions introduced by your Excellency, and adopted by the Council. A copy of these resolutions are appended, marked E. Previous to the organization of the present Executive Council, my predecessor in the Treasury Department, General W. G. DeSaussure, had prepared and presented the claims of this State against the Confederate Government, up to the 1st of July, 1861. These claims he was not allowed the opportunity fully to audit during his attendance at Richmond for that purpose. And upon the assurance that the said claims would be verified during his absence, he left them with the Auditor of the Confederate States Treasury, together with the necessary vouchers, and returned home. Since that time no information has been received in response to my inquiries as to what progress, if any, had been made in auditing the said claims. In February last $250,000 00 was paid by the Confederate Government to Gen. DeSaussure, on account of the claims of this State, which sum was by him deposited in the Treasury, where it now remains. As to the claims which have accrued since the 1st of July, 1861, no definite result has as yet been attained, although some progress has been made in their ascertainment. I have called upon the heads of the different Military Bureaus in the State for reports upon their operations during my term of office. When these are submitted, I will be prepared to complete the adjustment now in progress of the claims against the Confederate Government, which have accrued within that period.

Having been called by the orders of the Governor and Council

to other duties in connection with the military defence of the State, I was furnished by them for one month with the assistance of General James Jones, to whose systematic and business habits I am much indebted, not only in auditing a portion of the accounts, but for the arrangement and classification of the books and business of the Department. I have the honor to be, very respectfully,

Your obedient servant,

W. W. HARLLEE,

Chief of Department of Treasury and Finance.

EXHIBIT A.

EXECUTIVE COUNCIL CHAMBER,
January 17, 1862.

Rules for the Management of the Department of the Treasury and Finance, adopted by the Governor and Executive Council.

RULE I. The Chiefs of the Department of Treasury and Finance shall proceed without delay to ascertain from the proper Officers a statement of the funds in the Treasury of the State, subject to the drafts of the Governor and Council, under the powers conferred on them by the Ordinance of the Convention, and the appropriations of the Legislature which may be so subject, as well as ascertain what other sums which may come into the Public Treasury that may be subject to the drafts of the Governor and Council, from any sources; also the present demands upon the Treasury, for expenditures, purchases of all descriptions, for transportation of troops, munitions of war and other supplies, and report the same to the Governor and Council.

RULE II. It shall be the duty of the Chiefs of said Department, or either of them, to require all disbursing officers in the military service of the State, and all others entrusted with public funds for army purposes, to account at such stated periods as may be fixed by them for disbursements of money entrusted to them, and produce proper vouchers therefor, and to report the same to the Governor and Council; also to require estimates to be submitted by such officers, with the approval of the Chief of the Military Department, of the necessary expenditures for the military services of the State, or for the purposes of police, &c., when the same is practicable, before the funds are advanced to them;

and when practicable, such estimates shall be submitted to the Governor and Council, and such advances as are made, and the amounts thereof, shall be determined on by the Governor and Council prior to such advance.

RULE III. All drafts on the Treasury and the Bank of the State, authorized to be drawn by the Governor and Council, under the Ordinance of the Convention, or by the Governor, for military purposes, under the Acts of the Legislature, shall be countersigned by either of the Chiefs of said Department.

RULE IV. It shall be the duty of the Chiefs of said Department, or one of them, to present for settlement and receive from the Confederate Government, such sums of money as may be due to this State for advances made by this State, properly chargeable to the Confederate Government, and to receipt for the same, except such claims as are already in the hands of Hon. W. G. DeSaussure, lately in the Department of the Treasury, and such as, by the laws of the State, he may be required to receipt for. All sums so received by the Chiefs of said Department, or either of them, shall be deposited in the State Treasury, and reported to the Governor and Council without delay.

RULE V. The Chiefs of the said Department are authorized to make a distribution of the duties and powers of the Department betwixt themselves, and to establish such rules as they may deem advisable for securing the proper accounting of officers and others, which shall be reported to and subject to the approval of the Governor and Council; but the signature and acts of either one of them shall be as valid in the said Department as if done by both.

RULE VI. The Chiefs of the said Department shall keep a book or books, showing the transactions thereof, both in the receipts and disbursements of money, which shall be exhibited to the Governor and Council at such stated meetings as they may require; and for this purpose they are authorized to procure the services of a clerk, at such rate of compensation as shall be fixed by the Governor and Council.

By order of the Governor and Council.

F. J. MOSES, JR., *Secretary.*

EXHIBIT B—No. 1.

Subscribers to Loan $1,800,000, *under Act of December*, 1861.

BY	Amount subscribed for.	Amount furn'ed.
Bank of Charleston	$368,330	$368,330
Bank of South Carolina	121,621	121,620
State Bank	107,079	107,070
Union Bank	121,621	121,620
Planters' and Mechanics' Bank	121,621	121,620
Farmers' and Exchange Bank	121,621	121,620
People's Bank	180,000	180,000
South Western Railroad Bank	93,159	93,150
Exchange Bank of Columbia	53,540	53,540
Bank of Hamburg	53,540	53,540
Planters' Bank, Fairfield	32,000	32,000
Bank of Chester	36,486	36,360
Merchants' Bank of South Carolina	42,831	42,830
Bank of Georgetown	21,416	21,410
Bank of Newberry	48,485	40,000
Bank of the State of South Carolina* (not issued)	276,650	285,290
	$1,800,000	$1,800,000

Banks that refused to subscribe, Bank of Camden, Commercial Bank of Columbia.

* This represents the balance unsold in hands of the Bank.

EXHIBIT B—No. 2.

Proceeds of Sales of Seven Per Cent. Stock, $1,800,000 *loan, issued under Act of December,* 1861, *and Disbursements of the same under Appropriation Act of December,* 1861, *and under the regulation of the Executive Council.*

1862.	RECEIPTS.		
Jan. 24	Proceeds deposited by Bank	$688,500 00	
Feb. 3	" " "	230,000 00	
Mar. 14	" " "	292,872 42	
Mar. 24	" " "	43,334 56	
			$1,254,706 98
	DISBURSEMENTS.		
Jan. 10	Paid draft of Governor in favor of C. M. Furman, President Bank of State, under Act of December, 1861.....	500,000 00	
May 19	Paid order of W. H. Gist, Chief of Treasury Department, under resolution of Executive Council, deposited in Bank of the State, "subject to draft of Governor, countersigned by one of the Chiefs of Department of Treasury and Finance".....	100,000 00	
May 24	Paid same and deposited as last.....	100,000 00	
Apr. 14	Transferred to Treasury Upper Division, on draft of Chief of Treasury and Finance. ...	150,000 00	
July 17	Paid F. W. Pickens, Governor, and W. W. Harllee, Chief of Treasury and Finance....	150,000 00	
			1,000,000 00
	Balance undrawn 7th of Aug. 1862.....	.....	254,706

W. J. LAVAL,
Treasurer Lower Division.

EXHIBIT B—No. 3.

Statement showing Sales of State Seven Per Cent. Stock, under Act of December, 1861, by Bank of the State of South Carolina, and disposition of the proceeds thereof.

1862.			
Jan'ry 6	By Union Bank		$121,620 00
	Bank Newberry		40,000 00
	Bank South Carolina		121,793 60
	People's Bank		180,121 53
	Planters' and Mechanics' Bank		121,908 60
	Farmers' and Exchange Bank		121,970 78
	Bank of Charleston		369,940 80
	Railroad Bank		93,998 59
	State Bank		108,095 00
	Bank of Chester		36,664 35
	Bank of Hamburg		53,540 00
	Bank of Georgetown		21,670 56
	Merchants' Bank, Cheraw		43,348 47
	Planters' Bank, Fairfield		32,337 55
	Exchange Bank, Columbia		54 170 98
March 1	To the following Notes and Interest, held by the Banks, for Loan of $300,000 under Act November, 1861:		$1,521,180 81
	To Bank of Hamburg	$11,004 87	
	Merchants' Bank, Cheraw	8,809 78	
	Farmers' and Exchange Bank	21,815 87	
	People's Bank	21,749 54	
	State Bank	21,753 68	
	Bank of Charleston	68,749 33	
	Planters' Bank, Fairfield	6,525 76	
	Southwestern Railroad Bank	18,978 73	
	Bank of Georgetown	4,401 88	
	Bank of Chester	6,525 77	
	Bank of South Carolina	21,753 68	
	Exchange Bank, Columbia	10,876 34	
	Union Bank	21,753 67	
	Planters' and Mechanics' Bank	21,753 63	
	Bank of Newberry	8,682 98	
	Bank of Camden	9,959 49	
	Commercial Bank, Columbia	17,708 09	
		$302,803 09	
Jan'ry 24	To Amounts transferred State Treasury	$688,500 00	
Feb'ry 3	" " " "	230,600 00	
March 15	" " " "	292,872 42	
March 28	" " " "	43,334 56	
	Balance		36,329 26
		$1,557,510 07	$1,557,510 07

To Balance due Bank of the State of South Carolina, to be refunded out of the Stock subscribed for by the Bank, viz. $285,290 00 ..... $36,329 26

CONDENSED VIEW OF STATEMENTS 1, 2 AND 3, EXHIBIT B.

Amount of Stock authorized by Act 1861		$1,800,000 00
Less amount of Stock unsold		285,290 00
Amount principal of Stock sold		1,514,710 00
Add Interest accrued on above Stock when issued		6,470 81
Whole amount realized from sale of Stock		1,521,180 81
Less principal of Loan paid to Banks	$300,000 00	
Also Interest on said Loan	2,803 09	302,803 09
Balance proceeds sale of Stock after payment of above Loan		1,218,377 72
Amount paid into the Treasury by Bank of State		1,254,706 98
Amount advanced by Bank on its subscription of $285,290 00		36,329 26

EXHIBIT C.—The State of South Carolina in account with the Chiefs of the Department of Treasury and Finance, Executive Council.

		Dr.	Cr.
1862. January.	By amount received from Treasurer of Lower Division by Gov. Pickens, and deposited by him in Bank of the State	$500,000 00	
	Less amount drawn by Gov. Pickens before the organization of the Executive Council	2,000 00	
		.....	$498,000 00
Feb'ry 25	Amount received by Gov. Pickens and deposited in the Branch Bank in Columbia, to the credit of the Governor and Council, being an unexpended balance of $20,000, sent by him to Virginia for Hospital purposes	13,500 00	
	Less amount paid Southern Express Company for transportation	17 50	
		.....	13,482 50
April 25	Amount received from Treasurer of Upper Division, transferred from the Treasury of the Lower Division, and deposited in the Branch Bank in Columbia	.....	100,000 00
May 19	Amount received from Treasurer of Lower Division and deposited in Bank of the State, Charleston	.....	100,000 00
June 4	Amount received from Treasurer of Lower Division and deposited in Bank of the State, Charleston	.....	100,000 00
June 11	Amount received from Col. R. S. Duryea, Secretary of Interior and Coast Police, being unexpended balance of Cash, deposited in Branch Bank, Columbia	.....	5,264 07
June 23	Amount received from Hon. James Chesnut, being sum returned from advance for expenses of J. N. Gamewell to Richmond, deposited in Branch Bank	.....	50 00
July 5	Amount of check No. 179, returned by Gen. J. C. Pemberton, not having been used by him	.....	15,000 00
July 17	Amount received from Treasurer of Lower Division and deposited in Bank of State, Charleston	.....	150,000 00
July 17	Amount received from Treasurer of Upper Division, transferred from Treasury of Lower Division, and deposited in Bank of State	.....	50,000 00
July 19	Amount received from Hon. W. H. Gist, proceeds of sale of Cotton Cards, deposited in Branch Bank	.....	104 50
July 24	Amount received from Hon. W. H. Gist, proceeds of sales of Coal and Coke, deposited in Branch Bank	.....	167 00

1862.	DISBURSEMENTS FOR DEPARTMENT OF THE MILITARY.			
Jan'ry 27	To paid W. G. Eason, Acting Ordnance Officer, for Ordnance purposes	1	$3,000 00	
" 27	paid Maj. J. C. Simkins, for Recruiting Service	2	2,000 00	
Febr'y 1	paid Dr. R. W. Gibbes, for Columbia Hospital	4	2,000 00	
" 1	paid Maj. White and Capt. Thomas, for Arsenal purposes	5, 6	2,000 00	
" 5	paid C. V. Carrington, Secretary, pay guard for bridges on Greenville and Columbia Railroad	12	708 45	
" 6	paid Capt. T. B. Ferguson, of S. C. Artillery, for recruiting service	16	2,060 00	
" 7	paid J. Rodger, for lead	17	33 65	
" 8	paid A. L. Dearing, for military services	18	190 00	
" 8	paid Edward Frost, for hire of watchmen on Blue Ridge Railroad	19	416 67	
" 12	paid Maj. Thomas M. Wagner, for recruiting service	20	12,500 00	
" 12	paid W. G. Eason, Acting Ordnance Officer, for ordnance purposes	21	30,000 00	
" 12	paid G. A. Follin, Clerk of Adjutant General, for expenses of C. T. Mitchell to Manassas to procure surplus arms	22	85 65	
" 12	paid W. L. Van Eaton, for socks	23	72 90	
" 12	paid W. L. Van Eaton, for musket	24	10 00	
" 14	paid P. H. Averill, Quartermaster at Camp Hampton	25	14,669 71	
" 21	paid Col. S. L. Glover, Quartermaster General	27	137,500 00	
" 21	paid Maj. John Hanckel, Paymaster General	29	40,000 00	
" 26	paid B. F. Arthur, for purchase of arms	34	500 00	
" 26	paid G. A. Lewis, for transporting arms	35	5 00	
March 4	paid J. H. Averill, Quartermaster Camp Hampton	38	11,022 85	
" 4	paid Jos. Walker, Commissary General, for purchase of subsistence for troops	40	37,000 00	
" 5	paid T. J. Sumner, for bridge guard on Charlotte & South Carolina Railroad	42	757 00	
" 10	paid Wm Glaze, cleaning and repairing arms	43	3,754 05	
" 12	paid Theodore Stark, for purchase of arms	47	1,025 95	
March 14	paid F. J. Moses, Jr., freight on arms	48	7 95	
" 17	paid Wm. Steen, taking Isaac Whitten from Union Court House to Fort Sumter	52	45 75	
" 18	paid B. F. Arthur, for purchase of guns, pikes and powder	56	421 17	
" 19	paid S. L. Glover, Quartermaster General, on requisition of Capt. Pringle, Quartermaster 4th Brigade	57	5,855 00	
	Amount carried forward		308,081 75	$1,032,068 07

EXHIBIT C.—Continued.

1862.	*Disbursements for Department of the Military—Continued.*		Dr.	Cr.
	Amount brought forward		$308,081 75	$ 1,032,068 07
March 20	To paid Joseph Newman, 1 pike	58	5 00	
" 20	paid Southern Express Company, freight on arms	59	15 80	
" 20	paid S. J. Townsend, purchase of arms	60	592 00	
" 21	paid Theo. Stark, freight on arms	62	7 80	
" 22	paid W. G. Eason, Acting Ordnance Officer, for Ordnance purposes	63	33,726 00	
" 22	paid John R. Niernsee, and others, for reconnoissance of Santee River	64	97 00	
" 22	paid A. M. Kennedy, for lead	66	84 75	
" 24	paid F. J. Gary, for arms purchased	67	70 00	
" 25	paid Thos. R. Waring, Cashier, for bill of exchange on London for £12,345, 13.7	68	79,561 04	
" 27	paid Henry Hunt, for lead	69	20 17	
" 27	paid S. J. Townsend, purchasing arms	69	357 00	
" 27	paid W. J. Magrath, for railroad cars	71	12,250 00	
" 29	paid S. J. Townsend, for arms purchased	72	96 85	
" 29	paid Master Wells, for lead	73	4 20	
" 29	paid T. W. Radcliffe, purchasing arms	74	1,000 00	
April 8	paid N. Thompson, enrolling militia	76	83 10	
" 8	paid Robert Harllee, labor, lumber, and Pee Dee obstructions	77	196 63	
" 10	paid W. H. Ford, M.D., on estimate for erecting sheds and cistern for saltpetre plantation	86	2,828 08	
" 12	paid W. G. Eason, Ordnance Officer, for Ordnance	88	11,937 47	
" 12	paid S. L. Glover, Quartermaster General, on estimate for purchase of artillery horses	89	7,500 00	
" 12	paid Dr. Wm. Reynolds, for Allen Vance, for lead	90	54 00	
" 12	paid Wm. Glaze, repairing arms	91	626 25	
" 15	paid John Hanckel, Paymaster General, for pay of troops	97	17,000 00	
" 18	paid Hon. James Chesnut, Jr., Chief of Department of Military, on estimate of Dr. W. H. Ford for buildings for saltpetre works	101	1,476 50	
" 18	paid Hon. James Chesnut, Jr., Chief of Department of Military, on estimate of Joseph Walker, Commissary General, for purchase of rice on Santee and Waccamaw rivers	102	25,000 00	

"	21	paid Hon. James Chesnut, Jr., Chief of Department of Military, on estimate of Joseph Walker, Commissary General, for subsistence of troops at Georgetown	103	10,000 00	
"	22	paid Hon. James Chesnut, Jr, Chief of Department of Military, for construction of iron clad gunboat	104	50,000 00	
"	23	paid B. F. DeBow, for saltpetre	105	2 80	
"	23	paid Hon. James Chesnut, Jr., Chief of Department of Military, for labor, materials and sub istence of force obstructing Pee Dee	107	2,158 38	
"	23	paid Hon. James Chesnut, Jr., Chief of Department of Military, on estimate of expenses for obstructing Pee Dee River	108	1,200 00	
"	24	paid Southern Express Company, freight on arms	110	86 10	
"	25	paid Rev. R. W. Barnwell, Chairman Executive Council of Hospital Asylum, under resolutions of General Assembly and Executive Council	111	13,482 50	
"	25	paid L. M. Stark, traveling expenses for military purposes	112	10 75	
"	26	paid Hon. Wm. H. Gist, lead from Echelberger	113	18 75	
"	26	paid Junius J. Belser, for lead	114	202 80	
"	26	paid George W. Earle, for lead, sulphur and saltpetre	115	74 53	
"	26	paid Wm. H. Gist, lead from Gibbes	116	1 95	
"	29	paid J. F. Sutherland, for lead of Kennedy and McDowall	119	214 50	
May	3	paid Alexander McBee, for lead	121	409 86	
"	3	paid John Perry, for lead	122	447 75	
"	12	paid A. J. Gonzales, expenses Pee Dee commission	123	30 00	
"	12	paid William Martin for lead	124	14 10	
"	12	paid Hon. James Chesnut, Jr., Chief of Department of Military, expenses of messenger to Richmond	126	75 00	
"	13	paid Joseph Walker, Commissary General, for purchase of rice on Santee, Waccamaw and Black Rivers	129	25,000 00	
"	13	paid J. M. Rutland for lead	130	603 30	
"	14	paid W. G. Eason, Ordnance Officer, on estimate for ordnance purposes	131	15,890 93	
"	14	paid C. J. Bollin, for bridge guard on Wilmington and Manchester Railroad, to 1st of January 1862	133	184 00	
"	16	paid Matheson & Co. for lead	136	156 00	
"	20	paid Wm. Glaze, repairing and altering arms	139	927 87	
"	21	paid Thos. W. Radcliffe, State Agent, on estimate for purchase of arms by order of Council	140	1,000 00	
"	21	paid Captain J. P. Thomas for freight on arms and lead, and pay of Agent	141	67 90	
		Amount carried forward		624,931 16	$1,032,068 07

EXHIBIT C.—Continued.

1862.		*Disbursements for Department of Military—Continued.*			Dr.	Cr.
		Amount brought forward		$624,931 16		$1,032,068 07
May	30	To paid J. K. Sass for construction of gunboat	142	50,000 00		
"	31	paid Charlotte and South Carolina Railroad Company for guarding bridges	145	309 00		
"	31	paid R. W. Gibbes for purchase of house and lot in Columbia for stores	147	4,200 00		
June	3	paid South Carolina Railroad Company, bridge guard from 1st November, 1861, to 1st May, 1862	152	2,708 79		
"	10	paid Hon. James Chesnut, Jr., Chief of Department of Military, for purchase of 75 Enfield Rifles	161	3,000 00		
"	13	paid Wm. G. Eason, Ordnance Officer, for ordnance purposes	166	11,727 00		
"	13	paid J. P. Thomas, for Arsenal keeper	167	1,200 00		
"	20	paid Dr. W. H. Ford, Superintendent Saltpetre Works, for his salary	169	375 00		
July	1	paid Gen. J. C. Pemberton, loan to him to purchase forage	179	15,000 00		
"	2	paid W. G. Eason, Ordnance Officer, for freight on guns	180	5,940 00		
"	4	paid J. K. Sass, Chairman Gunboat Committee, for construction of gunboat	183	70,000 00		
"	10	paid W. G. Eason, Ordnance Officer, on estimates for ordnance purposes	186	14,719 81		
"	11	paid Wm. Greene, for obstructions to Pee Dee River	188	853 75		
"	12	paid Wm. Glaze, for repairing arms	190	1,208 90		
"	14	paid Dr. W. H. Ford, for saltpetre plantation	191	1,099 72		
"	16	paid W. H. Ray, for sulphur	192	34 78		
"	17	paid J. R. Nierusee, expense Military Commission to survey mountain passes	193	936 43		
"	17	paid B. F. Arthur, salary as clerk of Military Department	194	233 33		
"	19	paid George Edwards, for guarding ordnance	197	182 00		
"	23	paid John Hanckel, Paymaster General, on estimates ordered by Executive Council	199	14,000 00		
"	30	paid Dr. W. H. Ford, on estimate for funds for saltpetre plantation	200	2,225 80		
"	30	paid Dr. W. H. Ford, for wagon train for saltpetre plantation	201	1,483 00		
"	31	paid Wm. Shepperd, 143 lbs. buckshot	202	35 75		
					$826,404 82	

		Disbursements for Department of Construction and Manufacture.				
Febr'y	25	To paid David Lopez, traveling expenses	31	476 55		
"	25	paid David Lopez, for manufacture of arms	33	200 00		
March	22	paid David Lopez, for State works for manufacture of arms	65	5,000 00		
April	2	paid David Lopez, for machinery, tools and hardware for State works	75	7,110 49		
"	9	paid David Lopez, to purchase bacon	81,82	4,500 00		
"	23	paid Hon. W. H. Gist, chief of department of construction and manufacture, for purchase of iron, steel and bacon, and pay of mechanics	106	4,005 04		
May	12	paid Hon. W. H. Gist, chief of department of construction and manufacture, for estimate of David Lopez for armory	125	29,379 39		
"	14	paid Hon. W. H. Gist, chief of department of construction and manufacture, for pike handles of S. S. Gibbes	132	396 00		
"	16	paid Hon. W. H. Gist, chief of department of construction and manufacture for coal	135	921 80		
"	19	paid I. B. Sherman, for 917 pike handles	137	458 50		
"	31	paid C. J. Bollin, freight on machinery and materials for State armory	143	1,241 31		
"	31	paid David Lopez, on estimate State armory	144	10,165 00		
June	7	paid W. S. Henerey' for steel	158	693 01		
"	10	paid Gilbert Morgan, for lead	160	172 50		
"	21	paid Hon. W. H. Gist, chief of department of construction and manufacture, for F. Patuzo, removing bells from Charleston	171	1,200 00		
"	21	paid Hon. W. H. Gist, for R. A. Pringle, cotton cards	172	3,780 00		
"	23	paid Hon. W. H. Gist, f r F. Patuzo, removing bells	174	504 75		
"	23	paid Hon W. H. Gist, for B. P. Bruner, for coal	175	1,062 58		
"	27	paid Hon. W. H. Gist, for S. Bobo, iron and nails	176	982 50		
"	30	paid David Lopez, freight on cards	178	6 65		
July	2	paid G. S. Bower, desk for office	183	18 00		
"	10	paid David Lopez, for one gun	185	30 00		
"	10	paid David Lopez, on estimates for State works	187	16,180 00		
"	21	paid Hon. W. H. Gist, bill for coal	198	1,200 50		
					89,684 57	
		Disbursements for Department of Justice and Police.				
Jan'ry	27	To paid police force on Sullivan's Island	3	276 65		
Feb'ry	5	paid I. C. Morgan, printing circulars for Provost Marshals	13	7 50		
		Amount carried forward		284 15	916,089 39	$1,032,068 07

EXHIBIT C.—Continued.

1862.					Dr.	Cr.
		Disbursements for Department of Justice and Police—Continued.				
		Amount brought forward	—	$ 284 14	$916,089 39	$1,032,068 07
Feb.	27	To paid I. C. Morgan, printing circulars for Provost Marshals	36	8 50		
April	9	paid Hon. I. W. Hayne, chief of department of justice and police, for advance on manufacture of salt	83	2,500 00		
"	13	paid Hon. I. W. Hayne, chief of department of justice and police, for pay of police agents	95	100 00		
"	18	paid Hon. I. W. Hayne, chief of department of justice and police, for W. J Graham, on contract for salt	100	2,000 00		
May	15	paid Hon. I. W. Hayne, chief of department of justice and police, for D. Riker on contract for salt	134	5,000 00		
June	12	paid T. W. Berry, for police service	162	111 50		
"	12	paid J. B. Pollock, for police service	163	113 00		
"	12	paid Hon. I. W. Hayne, chief of the department of justice and police, for Buck & Graham, on contract for salt	165	3,000 00		
"	23	paid Sampson & Co., for 72 sacks salt	173	1,080 00		
"	30	paid W. R. Hunt, salary as clerk	177	258 33		
July	5	paid T. W. Beaty, for advance on contract for salt	184	1,500 00		
"	19	paid J B. Pollock, for police service	196	30 00		
					15,985 48	
		Disbursements for Executive and Adjutant General's Department, for Contingent Expenses.				
Febr'y	3	To paid Evans & Cogswell, for stationery for Executive Department	7	580 78		
"	3	paid S. C. DePass, keeper of Executive and Adjutant General's offices	8	28 80		
"	3	paid F. J. Moses, Jr., for hire of servants for above offices	9	55 00		
"	3	paid F. J. Moses, Jr., for Isaac Reid, messenger from Charleston to Columbia	10	13 00		
"	4	paid F. J. Moses, Jr., for P. B. Glass, for stationery for Executive Department	11	53 33		
"	5	paid George E. Baker, for telegraphs for Executive Department	14,15	706 25		
"	20	paid F. J. Moses, Jr., for Evans & Cogswell for stationery, copying press and fixtures	26	143 25		

" 24	paid G. S. Bower, for furniture for Executive Department	28	74 00		
" 24	paid Theodore Stark, for servant hire and wood	30	41 85		
" 25	paid F. J. Moses, Jr., servant hire for office of Adjutant General	32	20 00		
March 3	paid George E. Baker, for telegrams for Executive Department	37	64 42		
" 4	paid Townsend & North, for books and stationery for Executive Department	39	103 70		
" 4	paid H. Casey, for lightwood	41	4 00		
" 11	paid Theodore Stark, servant hire for Executive Department	44	20 00		
" 12	paid George E. Baker, telegraphs for Executive Department	37	60 25		
" 15	paid F. J. Moses, Jr., servant hire for Executive Department	49	40 00		
" 15	paid "Camden Journal," for publishing proclamations and military orders of Governor and Adjutant General	50	77 50		
" 15	paid I. C Morgan, printing for Executive Council	51	23 50		
" 17	paid R. W. Gibbes, for check book	53	15 00		
" 18	paid Jesse Drafts, for Charleston Mercury, publishing orders of Adjutant General	54	93 40		
" 18	paid Theo. Starke, wood for Executive office	55	28 00		
" 20	paid Charleston Mercury, publishing proclamations of Governor and resolutions of Executive Council	61	246 30		
" 27	paid Muller & Senn, candles and matches for Executive Office	70	29 50		
April 9	paid Charleston Courier, publishing proclamations, orders, resolutions and notices of Governor, Adjutant General and Executive Council	78	331 75		
" 9	paid S. G. Courtney, for record book	79	10 00		
" 9	paid F. J. Moses, Jr, servant hire for Adjutant General	80	25 00		
" 10	paid Geo. E. Baker, telegraphs for Governor, Adjutant General and Executive Council	84,85	91 29		
" 10	paid Theo. Starke, servant hire	87	20 00		
" 11	paid J. B. Glass, P. M., postage for Executive Council	92	91 67		
" 11	paid J. C. Hope, for Lexington Flag, publishing proclamations, orders and resolutions of Governor, Adjutant General and Executive Council	93	92 05		
" 11	paid J. B. Glass, postage stamps for Departments of Executive Council	94	80 00		
" 15	paid Marion Star, publishing proclamation of Governor	96	9 00		
" 15	paid W. R. Hunt, for furniture, stationery and candles for Executive Department and freight on guns	98	68 65		
" 16	paid W. G. DeSaussure, Adjutant General, for postage stamps	99	20 00		
" 23	paid Sumter Watchman, publishing resolutions and orders for Executive Council	109	244 45		
	Amount carried forward		$3,605 69	$932,074 87	$1,032,068 07

EXHIBIT C.—Continued.

1862.		*Disbursements for Executive and Adjutant General's Department for Contingent Expenses—Concluded.*			Dr.	Cr.
		Amount brought forward		$3,605 69	$932,074 87	$1,032,068 07
April	26	To paid J. B. Glass, books, stationery and copying press	117	131 70		
"	26	paid S. Waddell, table for Adjutant General's office	118	4 00		
May	2	paid W. G. DeSaussure, Adjutant General, for stationery and candles	120	100 00		
"	12	paid Theo. Stark, servant hire and wood	127	30 00		
"	12	paid Telegraph Company, messages for Adjutant General	128	37 65		
"	19	paid G. A. Fol'in, for servant hire for Adjutant General's office	138	28 66		
"	31	paid W. G. De-aussure, Adjutant General, for office expenses	146	231 45		
June	2	paid Gilbert & Darr, for advertising	148	171 25		
"	3	paid P. B. Glass, stationery for Adjutant General	149	59 25		
"	3	paid W. R. Hunt, removing records from Charleston	150	324 34		
"	3	paid P. B. Glass, for stationery and books for Executive Council	151	140 85		
"	4	paid Samuel Waddle, for furniture for Executive offices	153	5 50		
"	5	paid George E. Baker, telegrams for Adjutant General	154	31 70		
"	5	paid Wm R. Hunt, for candles for offices, and freight	155	15 75		
"	6	paid George E. Baker, telegrams for Executive Council	156	386 90		
"	6	paid Barnwell Sentinel, publishing proclamations, resolutions and orders	157	288 50		
"	7	paid Theo. Starke, for servant hire for offices	159	20 00		
"	18	paid Darlington Southerner, advertising	168	7 00		
"	21	paid Charleston Mercury, for advertising orders of Executive Council	170	76 90		
"	21	paid James Jones, salary as auditor of accounts	164	111 11		
July	2	paid W. G. DeSaussure, Adjutant General, for office expenses	181	197 45		
"	2	paid Post Office, box rent and postage	182	29 43		
"	8	paid Theo. Stark, hire of servant	185	20 00		
"	11	paid B. F. Arthur, for postage stamps	189	50 00		
"	18	paid Wm. R. Hunt, freight and office expenses	195	55 62		
					6,160 70	

RECAPITULATION.

	Disbursements for Department of the Military	826,404 82		
	Disbursements for Department of Construction and Manufacture	89,684 57		
	Disbursements for Department of Justice and Police	15,985 48		
	Disbursements for Department of Executive and Adjutant General	6,160 70		
July 31	To balance, cash in Bank of State	69,636 13	938,235 57	
	cash in Branch Bank, Columbia	24,196 37	93,832 50	
			$1,032,068 07	$1,032,068 07

Department of Treasury and Finance, Columbia, 31st July, 1862.

EXHIBIT D.

Abstract of Account with State Stock Loan of $1,800,000, *issued under A. A.,* 1861, *for the Military Defence of the State.*

DR.		
To amount of Stock directed to be issued under the above Act		$1,800,000 00
Amount of Interest accrued upon Stock when issued		6,470 81
CR.		
By amount applicable under Appropriation Act of 1861 to the payment of the Loan made by the Banks of this State, under the resolution of the General Assembly, adopted at the Extra Session, held in November, 1861	$300,000 00	
Interest on above Loan at time of payment	2,803 09	
By amount of proceeds of sales of stock, drawn by the Governor and by the Executive Council, as per statement of the Treasurer of the Lower Division	1,000,000 00	
Balance, Cash in hands of Treas'r..$254,706 98		
Balance Stock unsold... 285,290 00		
Less advance of Banks . 36,329 26 248,960 74	503,667 72	
	$1,806,470 81	$1,806,470 81

COLUMBIA, S. C., 31st July, 1862.

Abstract of Cash Account of Department of Treasury and Finance, to 31*st July,* 1862.

DR.		
To amount received from State Treasury from sales of Stock, made under Act of 1861, as per account of Treasurer of Lower Division		$1,000,000 00
To amount received from other sources, as per account current of this Department		32,068 07
CR.		
By disbursements for Department of the Military	$826,404 82	
By disbursements for Department of Construction and Manufacture	89,684 57	
By disbursements for Department of Justice and Police	15,985 48	
By disbursements for Executive and Adjutant General's Departments	6,160 70	
Gross sum of disbursements	$938,235 57	
Balance cash in Bank of State.....$69,636 13		
Balance cash in Branch, Columbia... 24,196 37	93,832 50	
	$1,032,068 07	$1,032,068 07

COLUMBIA, S C., 31st July, 1862.

Statement of Balances from above accounts, showing Stock and Cash subject to draft of Executive Council.

1862.			
July 31	By stock unsold this date, less adv. of Bank		$248,960 74
" 31	By Cash in State Treasury.....	$254,706 98	
" 31	By Cash in Bank of State.....	69,636 13	
" 31	By Cash in Branch, Columbia.....	24,196 37	348,539 48
	Aggregate balance, 31st July, 1862.....		$597,500 22

EXHIBIT E.

Resolutions of the Governor and Council in relation to the claims of this State against the Confederate States.

1. *Resolved*, That the Chief of the Treasury be directed to make out a full statement of the accounts of South Carolina against the Confederate Government, from the 20th of December, 1860, the day on which the State withdrew from the old Federal Union, up to the present time.

2. *Resolved*, That said statement shall shew in the account what expenses were incurred by South Carolina from the 20th of December, 1860, up to the 8th of February, 1861, the latter day inclusive, in sustaining her independent position, and in defending the harbor of Charleston.

3. *Resoved*, That as Castle Pinckney, Fort Moultrie and Fort Johnson, with all their heavy armaments, ordnance stores, ammunition, and so forth, were acquired by the authorities of South Carolina within that period, and were, upon the adoption of the Confederate Constitution, transferred by the State Convention to the Confederate Government, *therefore*, all the expenses incurred by the State herself in thus acquiring them, are justly chargeable against the Confederate Government, and that the Chief of the Treasury be instructed to make out this account accordingly.

4. *Resolved*, That the Chief of the Treasury do also make out a full statement of all expenses, from the 8th of February, 1861, up to the present time.

5. *Resolved*, That the Act of the Provisional Congress, entitled "An Act making appropriations for the support of three thousand men,

for twelve months, to be called into service at Charleston, South Carolina," &c., &c., approved the 11th of March, 1861, and the declaratory resolutions of the Provisional Congress "in regard to the military expenditures made by the State of South Carolina," approved the 10th of May, 1861, clearly shew that the sums therein mentioned were expressly intended to cover the military expenditures of this State, made previous to the regular organization of the Confederate Government, and that they intended thereby to dispense with the regular forms generally required, of vouchers necessary to pass accounts before the Auditors of the Treasury, as most of the expenditures were made before there were any Confederate officers to make or acknowledge requisitions.

6. *Resolved*, That the Chief of the Treasury give credit, in this account, for the $686,774 00 paid by the Confederate Government upon vouchers regularly admitted, leaving $1,202,597 71; and also for the $250,000 00 ordered by Congress to be paid over to this State, on account of advances made by this State to the Confederate Government; $250,000 00 to be credited on the open claims not yet adjusted, and not for accounts, the vouchers of which were presented by General W. G. DeSaussure, on the part of this State, as Secretary of the Treasury, and most of which were admitted, but not settled for want of time.

7. *Resolved*, That the account rendered to the Governor by Colonel Duryea, as Secretary of the Coast Police, against the Confederate Government, for 458 tons of Coal, at the estimated value $20 per ton together with the receipts for the same given by Brigadier General Ripley, Confederate General Commanding; and also the receipt given by General Ripley for the Howell Cobb, and her armament, at the estimated value for the same, $2,500 00, be all put in proper form by the Chief of the Treasury against the Confederate Government.

8. *Resolved*, That the Chief of the Treasury pass over to the credit of the Governor and Council the amount deposited in the Bank of the State by Colonel Duryea, Secretary of the Coast Police, $5,264 07, as balance cash, after deducting expenses for sale of certain vessels, taken by orders of the Governor before the 8th of February, 1861, from the Government of the late United States.

9. *Resolved*, That the Chief of the Treasury be instructed, as soon as an appropriate time may occur, to present the accounts against the Confederate Government in proper form, and urge them to a speedy settlement, and if it be preferred, he is hereby authorized to receive Confederate Bonds, in full settlement for the same, as cash.

10. *Resolved*, That the Ordnance Officer of the State be directed to furnish an authentic account of the arms and accoutrements that have been advanced to the troops of South Carolina (of all kinds), that have been mustered into Confederate service from the 8th of February, 1861, and an estimated value of the same, and that, upon the reception of such account, with the official vouchers from the office of the State Ordnance Officer, the Chief of the Treasury be directed to add the same to his account against the Confederate Government.

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